

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

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In re:

Duke and King Acquisition Corp.

Case No. 10-38652

Chapter 11 Case

Debtor.

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Duke and King Missouri, LLC

Case No. 10-38653

Chapter 11 Case

Debtor.

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Duke and King Missouri Holdings, Inc.

Case No. 10-38654

Chapter 11 Case

Debtor.

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Duke and King Real Estate, LLC

Case No.10-38655

Chapter 11 Case

Debtor.

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DK Florida Holdings, Inc.

Case No. 10-38656

Chapter 11 Case

Debtor.

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**DECLARATION OF RELATEDNESS OF CHAPTER 11 CASES**

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1. I am the CEO and President and Director of Duke and King Acquisition, Corp., and an executive officer or authorized representative of each of the other debtors. I submit this declaration to comply with paragraph 3 of the Chapter 11 Instructions for the United States Bankruptcy Court for the District of Minnesota.


2. On December 4, 2010, Duke and King Acquisition, Corp. and each of the other debtors listed above each filed petitions under Chapter 11 of Title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Minnesota.

3. Duke and King Acquisition, Corp. and each of the other debtors are related entities. Duke and King Acquisition, Corp. is the parent company. Each of the other debtors is a subsidiary of Duke and King Acquisition, Corp. or of other subsidiaries of Duke and King

4. The Debtors intend to file an expedited Motion for joint administration of their Chapter 11 cases.

5. I declare under penalty of perjury that the information contained in this declaration is true and correct according to the best of my knowledge, information, and belief.

Dated: December 3, 2010

  
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Rodger Head  
CEO, President and Director

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DK Florida Holdings, Inc.

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Debtor.

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**CERTIFICATE OF SERVICE**

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Douglas W. Kassebaum, under penalty of perjury, states that on December 4, 2010, he caused to be served the following:

1. **Notice of Intention to Seek Expedited Hearing;**
2. **Declaration of Relatedness of Chapter 11 Cases;**
3. **Notice of Hearing and Joint Motion for (I) Expedited Relief and (II) Interim and Final Orders (A) Authorizing Debtors' Use of Unencumbered Cash or, in the Alternative, Cash Collateral and (B) Granting Adequate Protection;**
4. Memorandum of Law in Support of Joint Motion for (I) Expedited Relief, and (II) Interim and Final Orders (A) Authorizing Debtors' Use of Unencumbered Cash or, in the Alternative, Cash Collateral and (B) Granting Adequate Protection;
5. Proposed Interim Order;
6. Proposed Final Order;
7. **Notice of Motion and Joint Motion for an Expedited Hearing and for an Order Authorizing Debtors to Pay Prepetition Wages and Employee Benefits and Authorizing Banks and Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief;**

8. Memorandum of Law in Support of Joint Motion for an Expedited Hearing and for an Order Authorizing Debtors to Pay Prepetition Wages and Employee Benefits and Authorizing Banks and Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief;
9. Proposed Order;
10. **Notice of Hearing and Joint Motion for Order (I) Granting Expedited Relief, (II) Authorizing Maintenance of Existing Bank Accounts and Business Forms, (III) Authorizing Continued Use of Cash Management System, and (IV) Waiving the Requirements of 11 U.S.C. § 345(B);**
11. Memorandum in Support of Joint Motion for Order (I) Granting Expedited Relief, (II) Authorizing Maintenance of Existing Bank Accounts and Business Forms, (III) Authorizing Continued Use of Cash Management System, and (IV) Waiving the Requirements of 11 U.S.C. § 345(B);
12. Proposed Order;
13. **Notice of Motion and Joint Motion for Expedited Hearing and Authorizing Debtors to Pay Prepetition Taxes and Fees and Authorizing and Directing Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief;**
14. Memorandum of Law in Support of Joint Motion for Expedited Hearing and Authorizing Debtors to Pay Prepetition Taxes and Fees and Authorizing and Directing Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief;
15. Proposed Order
16. **Notice of Hearing and Joint Motion for Expedited Hearing and for an Order Authorizing Debtors to Pay the Prepetition Claims of Certain Critical Vendors;**
17. Memorandum of Law in Support of Joint Motion for Expedited Hearing and for an Order Authorizing Debtors to Pay the Prepetition Claims of Certain Critical Vendors;
18. Proposed Order;
19. **Notice of Hearing and Joint Motion for Expedited Relief and for Order Authorizing Debtors to Honor Certain Prepetition Programs to Customer Programs;**
20. Memorandum in Support of Joint Motion for Expedited Relief and for Order Authorizing Debtors to Honor Certain Prepetition Programs to Customer Programs;

21. Proposed Order;
22. **Notice of Hearing and Joint Motion for Order (I) Granting Expedited Relief, (II) Authorizing Joint Administration of Cases, and (III) Restricting Service under Local Rule 9013-3(A)(2);**
23. Memorandum in Support of Notice of Hearing and Joint Motion for Order (I) Granting Expedited Relief, (II) Authorizing Joint Administration of Cases, and (III) Restricting Service under Local Rule 9013-3(A)(2);
24. Proposed Order; and
25. Certificate of Service

by sending true and correct copies to all parties on the attached Service List as indicated therein.

Dated: December 4, 2010

/s/ Douglas W. Kassebaum  
Douglas W. Kassebaum

FIRST DAY DOCUMENTS SERVICE LIST

Served via overnight mail except those parties whose contact information includes an e-mail address were served via e-mail

<p><b><u>US Trustee and Other Required Parties</u></b></p> <p>U.S. Trustee's Office 1015 US Courthouse 300 S Fourth St Minneapolis MN 55415 <a href="mailto:ustpreion12.mn.ecf@usdoj.gov">ustpreion12.mn.ecf@usdoj.gov</a></p>	<p>Attorneys for Burger King Corporation Paul J. Battista Genovese Joblove &amp; Battista, P.A. 100 Southeast Second Street, 44th Floor Miami, Florida 33131 <a href="mailto:pbattista@gjb-law.com">pbattista@gjb-law.com</a></p>	<p>Attorneys for Bank of America Stephen M. Mertz Michael R. Stewart Michael F. Doty Faegre &amp; Benson LLP 2200 Wells Fargo Center 90 South 7th Street Minneapolis, MN 55402-3901 <a href="mailto:SMertz@faegre.com">SMertz@faegre.com</a> <a href="mailto:MStewart@faegre.com">MStewart@faegre.com</a> <a href="mailto:MDoty@faegre.com">MDoty@faegre.com</a></p>
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<p>US Attorney 600 US Courthouse 300 S Fourth St Minneapolis MN 55415</p>	<p>Gilbert Mechanical Cont. inc. 4451 West 76<sup>th</sup> Street Minneapolis, MN 55435 <a href="mailto:mgoelz@gilbertmech.com">mgoelz@gilbertmech.com</a></p>	<p>Coca-Cola Financial Corporation Attn: Amber Meyer 1410 SW Morrison St., #750 Portland, OR 97205 <a href="mailto:amber_meyer@leasedimensions.com">amber_meyer@leasedimensions.com</a></p>
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<p><b><u>Debtors</u></b></p>	<p>Pan-O-Gold Baking Co. 444 East St. Germain St. St. Cloud, MN 56304 <a href="mailto:info@panogold.com">info@panogold.com</a></p>	
<p>Duke and King Acquisition Corp. Attn: Becky Moldenhauer 12281 Nicollet Ave S Burnsville, MN 55337 <a href="mailto:bmoldenhauer@dukeandking.com">bmoldenhauer@dukeandking.com</a></p>	<p>Legacy Enterprises Attn: John Strong 1109 S Pickwick Ave Springfield, MO 65804</p>	
<p><b><u>Debtors' 10 Largest Unsecured Creditors</u></b></p>	<p><b><u>Major Secured Creditors</u></b></p>	
<p>Kinderhook 521 Fifth Ave 34th Floor New York, NY 10175 <a href="mailto:ttuttle@kinderhook.com">ttuttle@kinderhook.com</a></p>	<p>Bank of America, N.A. as Administrative Agent 600 Peachtree Street, NE, GA1-006-13-20 Atlanta, GA 30308 Fax No. 404-942-4476</p>	
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